

Panaji, 30th March, 2017 (Chaitra 9, 1939)

SERIES I No. 52

OFFICIAL GAZETTE

GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance
Revenue & Control Division

Notification

3/2/2006-Fin(R&C)(23)

In exercise of the powers conferred by clause (i) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedule 'E' appended to the said Act, as follows, namely:—

In Schedule 'E' appended to the said Act, in the Note,

(i) for clause (c), the following clause shall be substituted, namely:—

"(c) Any part of the year to be considered as full year for the purpose of payment of registration/renewal charges, however, no renewal charges shall be payable in respect of the registration certificate which is expiring on the 31st day of March, 2017."

(ii) clause (e) shall be omitted.

This Notification shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 30th March, 2017.

Notification

4/5/2005-Fin(R&C)(145)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'C', 'D' and 'G', appended to the said Act, as follows, namely:—

(I) In Schedule 'C' appended to the said Act, against serial number (8), in column (3), for the figures "7%", the figures "15%" shall be substituted;

(II) In Schedule 'D' appended to the said Act, after entry at serial number (72), the following entry shall be inserted, namely:—

"(73) Electric Motor Vehicles.";

(III) In Schedule 'G' appended to the said Act, the entry against serial number (9) shall be omitted.

This Notification shall come into force with effect from the 1st day of April, 2017.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 30th March, 2017.

Notification

4/5/2005-Fin(R&C)(146)

In exercise of the powers conferred by section 83 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following rules so as to further amend the Goa Value Added Tax Rules, 2005, namely:—

1. *Short title and commencement.*— (1) These rules may be called the Goa Value Added Tax (Twelfth Amendment) Rules, 2016.

(2) They shall come into force with effect from the 1st day of April, 2017.

2. *Amendment of rule 16.*— In rule 16 of the Goa Value Added Tax Rules, 2005, in sub-rule (1), the following proviso shall be inserted, namely:—

“Provided that the dealer registered under sub-section (1) of section 18, dealing in goods other than petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas, aviation turbine fuel and liquor, including foreign liquor, Indian made foreign liquor, Country liquor and beer, whose certificate of registration expires on the 31st day of March, 2017, need not apply for renewal of registration and pay the renewal fees. The certificate of registration already granted to such dealer shall remain valid until it is cancelled:

Provided further that if such dealer has effected payment of the same, then he shall be entitled for refund/adjustment thereof under sub-rule (3) of this rule.”.

By order and in the name of the Governor of Goa.

Sushama D. Kamat, Under Secretary,
Finance (R&C).

Porvorim, 30th March, 2017.

Department of Revenue**Order**

35/4/2016-RD

In exercise of the powers conferred by clause (a) of sub-section (1) of section 9 of the Indian Stamp Act, 1899 (Central Act 2 of 1899), as in force in the State of Goa (hereinafter referred to as the ‘said Act’) and in supersession of the Government Order No. 35/4/2016-RD dated 30-03-2016, published in the Official Gazette, Series I No. 53, dated 31-03-2016, the Government of Goa hereby,—

(i) reduces the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property, which is presently specified in Article 22(b) of Schedule I-A to the said Act, to the scale as specified hereunder:—

(a) where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- but does not exceed Rs. fifty lakhs, the stamp duty shall be 3%;

(b) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees fifty lakhs but does not exceed rupees seventy-five lakhs, the stamp duty shall be 3.5%;

(c) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees seventy-five lakhs but does not exceed rupees one crore, the stamp duty shall be 4%;

(d) where the amount or value of the consideration for such conveyance as set forth therein exceeds rupees one crore, the stamp duty shall be 4.5%;

(ii) reduces the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property,

which is presently specified in Article 22(b) of the Schedule I-A to the said Act, executed by or on behalf of the co-operative housing society, to the scale as specified hereunder:—

where the amount or value of the consideration for such conveyance as set forth therein exceeds Rs. 600/- the stamp duty shall be 3%:

Provided that if an agreement is executed, the stamp duty payable hereinabove shall be remitted to the extent it is already paid while executing the agreement under clause (c) of Article 5 of the Schedule I-A to the said Act;

(iii) remits the stamp duty chargeable on conveyance (not being a transfer charged or exempted under Article No. 62) so far as it relates to immovable property, which is presently specified in Article 22(b) of Schedule I-A of the said Act, executed by a

member or unit holder of the co-operative housing society in favour of such co-operative housing society.

(iv) remits the stamp duty chargeable on gift so far as it relates to immovable property in favour of educational institution/charitable organisation, which is registered as a society with the Inspector General of Societies, Government of Goa, under the Societies Registration Act, 1860 (Act 21 of 1860), at least fifteen years before the date of coming into force of the Government Order No. 35/2/2013-RD dated 01-04-2015, published in the Official Gazette, Series I No. 1 dated 02-04-2015.

This Order shall come into force with immediate effect.

By order and in the name of the Governor of Goa.

Ashutosh Apte, Under Secretary (Revenue-I).
Porvorim, 30th March, 2017.

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Printed and Published by the Director, Printing & Stationery,
Government Printing Press,
Mahatma Gandhi Road, Panaji-Goa 403 001.

PRICE – Rs. 3.00

PRINTED AT THE GOVERNMENT PRINTING PRESS, PANAJI-GOA—401/350—3/2017.